

IN THE UNITED STATE DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA

RECEIVED

William D. Paul
Petitioner

vs.

Case Civil Action No.: 2.: 02:07mc3367-MHT

2007 AUG 17 A 10:54

UNITED STATES OF AMERICA,
Respondent

MOTION TO ADD OR AMEND TO OPEN COURT ORAL ARGUMENTS.

COMES NOW, the Petitioner, by and through Pro'se Bishop William D. Paul, Motion to add to open court oral arguments as follows:

Background

1. The Petition to quash summons filed on June 5, 2007, was initiated by and pertaining ONLY to Bishop William Paul, petitioner. No other persons or entities were involved in this matter of William Paul vs. United States of America.
2. By agreement of the parties made in open court on June 14, 2007, the following judgment was rendered: "it is the ORDER, JUDGMENT, and DECREE of the court as follows:
(1) The motion to dismiss (Doc. No. 6) is granted."

Comments: The United States of America (Respondent) claimed on August 13, 2007 in open court that other entities were involved in this dismissal. However, the final judgment on Civil Action No. 2:07mc3337-MHT does not cite any other entities – only the petitioner, William D. Paul.

Therefore, the petition to quash summons should be granted based on the judgment entered on June 15, 2007. Also, it should be granted based upon the fact that the Respondent did not show cause as ordered by the court in a timely fashion. When the response was provided, the information provided was erroneous.

NOTE: Under Alabama Codes, the petitioner can not practice law as pro'se or an attorney for legal entities.

Section 34-3-6

Who may practice as attorneys.

- (a) *Only such persons as are regularly licensed have authority to practice law.*

Section 34-3-19

Any person may manage his own case.

The provisions of this article shall not be construed to prevent any person from conducting or managing his own case in any court in this state.

(Code 1852, §737; Code 1867, §871; Code 1876, §790; Code 1886, §863; Code 1896, §589; Code 1907, §2981; Code 1923, §6246; Code 1940, T. 46, §41.)

- 3. Petitioner is a bishop and agent of Church on the Road which is a religious order and has taken the vow of poverty since 1984.**
- 4. In 2006, IRS agent Ellis, criminal investigator came by our religious establishment and served same summons on the petitioner that was served in 2007 and dismissed in open court on June 14, 2007.**
- 5. On May 7, 2007 on of after 3:00 p.m., IRS Criminal investigator agent Mark Mire came by our religious establishment(Church on the Road) at 500 Arba Street, Montgomery, AL., to read me my rights and to make me aware that he was taken over for IRS agent Ellis . He received a tour of the facility, met staff members and was provided religious material, including but not limited to: Information on vow of poverty; Church on the Road, Integrated auxiliaries; Articles of incorporation for the Church on the Road; Bishop William D. Paul certificate; IRS publications; Brochures and publication about the Church activities. He stated, that he would like set up an interview with me. We agreed that the interview will take place at the IRS office in Montgomery.**
- 6. Before or after May 20, 2007, at IRS office, the interview took placed. Present at the interview were IRS agent Mark Mire and another IRS Criminal investigator agent and Bishop William D. Paul. After reading me my rights, the interrogation commence for a few hours. Bishop William D. Paul explains the oath of vow of poverty that he had taken years ago and present evident. The agent, ask the petitioner on several occasion, if they referred this matter to civil and civil explain to the petitioner why he should file taxes would he start filing? The petitioner responded by answering the question with a yes answer. At that time the petitioner, concluded that the criminal investigator had cease and the civil explanation would be forth coming to explain the misunderstanding, if any.**
- 7. Before or after June 1, 2007, outside of Church on the Road Ministries facility at 500 Arba Street in Montgomery AL., IRS Criminal investigator agent Mark Mire issued the same summons that IRS Criminal investigator agent Ellis had issued in 2006.**

LEGAL ARGUMENT 1. BISHOP. WILLIAM D. PAUL TOOK THE VOW OF POVERTY MORE THAN TWO DECADES AGO.

Matthew 16: 24: Then said Jesus unto his disciples, If any man will come after me, let him deny himself, and take up his cross, and follow me.

LEGAL ARGUMENT 2.VOW OF POVERTY DISCRIMINATION

U.S. Supreme Court decision

In the U.S. Supreme Court decision considering the case of *Everson vs. Board of Education*, 330U.S. 203, 91 L. Ed. 2, 711, **the Court held that: "The establishment of religion' of the First Amendment means at least this: Neither the State nor the Federal Government can set up a church. Neither can pass laws, which aid one religion, aid all religions, or prefer one religion to another.** Neither can force nor influence a person to go to or to remain away from a church against his will or force him to profess entertaining or professing religious beliefs or disbeliefs, for the church attendance or non attendance."

COMMENT: If, Nuns, Priests, or Monks can take the vow of poverty, then why can't Bishop. William D. Paul takes the vow of poverty within his religious order?

Under fundamental law, rights and privileges granted any church or religious order must be on the same basis and to the same extent to be granted to all. If members of a church or religious order are being discriminated against or being denied their right under the U.S. Constitution, then they have cause for prosecution.

Any person, including any government official, within the jurisdiction of the U.S. Constitution who acts to prefer one religion to any other in an official capacity, is acting in the violation of the Constitution.

The Fourteenth Amendment, Section 1 of the United States Constitution, read as follows: All persons born or naturalized in the United States and of the state wherein they reside. **No state shall make or enforce a law which shall abridge the privileges or immunities of citizens of the United States;** nor shall any state deprive any person of life, liberty or property, without due process of law; nor deny to any person within its jurisdiction the equal protections of the law." From this it is established by Supreme Law of the land, that NO LAW for, because of, against, or otherwise is possible regarding religion. No law is no law at all! The Church exists in a legal null under the Supreme Law of the land, the Constitution of the United States of America.

Since, an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone

LEGAL ARGUMENT 3. VOW OF POVERTY TAX LIABILITY

A. IRS 2006 PUBLICATION 17, PART TWO 5. WAGES, SALARIES, AND OTHER EARNING, PAGES 47 AND 48

Special Rules for Certain Employees

Members of Religious Orders

If you are a member of a religious order who has taken a vow of poverty, how you treat earnings that you renounce and turn over to the order depends on whether your services are performed for the order.

Services performed for the order. If you are performing the services as an agent of the order in the exercise of duties required by the order, do not include in your income the amounts turned over to the order.

If your order directs you to perform services for another agency of the supervising church or an associated institution, you are considered to be performing the services as an agent of the order. Any wages you earn as an agent of an order that you turn over to the order are not included in your income.

Example.

You are a member of a church order and have taken a vow of poverty. You renounce any claims to your earnings and turn over to the order any salaries or wages you earn. You are a registered nurse, so your order assigns you to work in a hospital that is an associated institution of the church. However, you remain under the general direction and control of the order. You are considered to be an agent of the order and any wages you earn at the hospital that you turn over to your order are not included in your income.

B. IRS 2006 PUBLICATION 517 VOW OF POVERTY

Social Security Coverage

The services you perform in the exercise of your ministry are covered by social security and Medicare under SECA. Your earnings for these services are subject to self-employment tax (SE tax) unless one of the following applies.

- You are a member of a religious order who has taken a vow of poverty.
- You ask the Internal Revenue Service (IRS) for an exemption from SE tax for your services and the IRS approves your request. See *Exemption From Self-Employment (SE) Tax*, later.

PAGES 2,3& 6 Vow of poverty. If you are a member of a religious order who has taken a vow of poverty, you are exempt from paying SE tax on your earnings for qualified services (defined later) you perform as an agent of your church or its agencies. **For income tax purposes, the earnings are tax free to you. Your earnings are considered the income of the religious order.**

Members of religious orders who have taken a vow of poverty are exempt from paying SE tax, as discussed earlier under Members of Religious Orders. They do not have to request the exemption.

A religious organization is under the authority of a religious body that is a church or denomination if it is organized for and dedicated to carrying out the principles of a faith according to the requirements governing the creation of institutions of the faith.

Members of Religious Orders

Services you perform as a member of a religious order in the exercise of duties required by the order are qualified services. The services are qualified because you perform them as an agent of the order.

For example, if you are directed to perform services for another agency of the supervising church or an associated institution, you are considered to perform the services as an agent of the order.

Example.

Pat Brown and Chris Green are members of a religious order and have taken vows of poverty. They renounce all claims to their earnings. The earnings belong to the order.

Pat is a licensed attorney. The superiors of the order instructed her to get a job with a law firm. Pat joined a law firm as an employee and, as she requested, the firm made the salary payments directly to the order.

Chris is a secretary. The superiors of the order instructed him to accept a job with the business office of the church that supervises the order. Chris took the job and gave all his earnings to the order.

Pat's services are not duties required by the order. Her earnings are subject to social security and Medicare tax under FICA and to federal income tax.

Chris' services are considered duties required by the order. He is acting as an agent of the order and not as an employee of a third party. He does not include the earnings in gross income, and they are not subject to income tax withholding, social security and Medicare tax, or SE tax.

C. IRS 2006 PUBLICATION 17, PART ONE {1} PENALTIES PAGE 19

Penalties

The law provides penalties for failure to file returns or pay taxes as required.

Civil Penalties

If you do not file your return and pay your tax by the due date, you may have to pay a penalty. You may also have to pay a penalty if you substantially understate your tax, understate a reportable transaction, file a frivolous return, or fail to supply your SSN or individual taxpayer identification number. If you provide fraudulent information on your return, you may have to pay a civil fraud penalty.

D. 2006 PUBLICATION PAGE 20

Criminal Penalties

You may be subject to criminal prosecution (brought to trial) for actions such as:

1. Tax evasion,
2. Willful failure to file a return, supply information, or pay any tax due,
3. Fraud and false statements, or
4. Preparing and filing a fraudulent return.

E. IRS 2006 PUBLICATION 517 VOW OF POVERTY

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LEGAL ARGUMENT 3 REFERENCES

INDIVIDUAL (DIRECTOR) OF THE CORPORATION LIABILITY AND OBLIGATIONS

Code of Alabama

Section 10-3A-34

Board of directors.

(a) All corporate powers shall be exercised by or under authority of, and the business and affairs of a corporation shall be managed under the direction of a board of directors except as may be otherwise provided in this chapter or the articles of incorporation. If any such provision is made in the articles of incorporation, the power and duties conferred or imposed upon the board of directors by this chapter shall be exercised or performed to such extent and by such person or persons as shall be provided in the articles of incorporation. Directors shall be natural persons but need not be residents of Alabama unless the articles of incorporation or bylaws so require. The articles of incorporation or bylaws may prescribe other qualifications for directors. The board of directors shall have authority to fix the compensation of directors unless otherwise provided in the articles of incorporation.

(b) The directors of the corporation shall not, as such, be liable for obligations of the corporation.

(Acts 1984, No. 84-290, p. 502, §19.)

Fundamental law references:

1. Alabama constitution 1901, Section 3

Religious freedom. That no religion shall be established by law; that no preference shall be given by law to any religious sect, society, denomination, or mode of worship; that no one shall be compelled by law to attend any place of worship; nor to pay any tithes, taxes, or other rate for building or repairing any place of worship, or for maintaining any minister or ministry; that no religious test shall be required as a qualification to any office or public trust under this state; and that the civil rights, privileges, and capacities of any citizen shall not be in any manner affected by his religious principles.

2. 1st amendment of the United States constitution

Amendment 1 - Freedom of Religion, Press, Expression. Ratified 12/15/1791. Note

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

3. 14th amendment of the United States constitution

Amendment 14 - Citizenship Rights. Ratified 7/9/1868. Note History

1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

4. 5th amendment of the United States constitution

Amendment 5 - Trial and Punishment, Compensation for Takings. Ratified 12/15/1791.

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

LEGAL ARGUMENT 3. REFERENCES

I. ESTABLISHMENT OF THE CHURCH

CANON LAW REFERENCE **TAKEN FROM THE KING JAMES VERSION OF THE HOLY BIBLE**

Matthew 18:20: For where two or three are gathered together in my name, there am I in the midst of them.

NOTE: The word **CHURCH** comes from the Greek word **EKKLESIA** which refers to Matthew 18:20.

II. VOW OF POVERTY

CANON LAW REFERENCE **TAKEN FROM THE KING JAMES VERSION OF THE HOLY BIBLE**

Matthew 16: 24: Then said Jesus unto his disciples, If any man will come after me, let him deny himself, and take up his cross, and follow me.

III. THE CHURCH ON THE ROAD

CANON LAW REFERENCES **TAKEN FROM THE KING JAMES VERSION OF THE HOLY BIBLE**

The establishment of The Church on the Road was based on the sovereignty of God.

- **Matthew 6:33**
 - 33: But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you.
- **Matthew 25:31-46**
 - 31: When the Son of man shall come in his glory, and all the holy angels with him, then shall he sit upon the throne of his glory:
32: And before him shall be gathered all nations: and he shall separate them one from another, as a shepherd divideth his sheep from the goats:
33: And he shall set the sheep on his right hand, but the goats on the left.
34: Then shall the King say unto them on his right hand, Come, ye blessed of my Father, inherit the kingdom prepared for you from the foundation of the world:
35: For I was an hungred, and ye gave me meat: I was thirsty, and ye gave me drink: I was a stranger, and ye took me in:
36: Naked, and ye clothed me: I was sick, and ye visited me: I was in prison, and ye came unto me.
37: Then shall the righteous answer him, saying, Lord, when saw we thee an hungred, and fed thee? or thirsty, and gave thee drink?
38: When saw we thee a stranger, and took thee in? or naked, and clothed thee?
39: Or when saw we thee sick, or in prison, and came unto thee?
40: And the King shall answer and say unto them, Verily I say unto you, Inasmuch as ye have done it unto one of the least of these my brethren, ye have done it unto me.
41: Then shall he say also unto them on the left hand, Depart from me, ye cursed, into everlasting fire, prepared for the devil and his angels:
42: For I was an hungred, and ye gave me no meat: I was thirsty, and ye gave me no drink:
43: I was a stranger, and ye took me not in: naked, and ye clothed me not: sick, and in prison, and ye visited me not.
44: Then shall they also answer him, saying, Lord, when saw we thee an hungred, or athirst, or a stranger, or naked, or sick, or in

prison, and did not minister unto thee?

45: Then shall he answer them, saying, Verily I say unto you, Inasmuch as ye did it not to one of the least of these, ye did it not to me.

46: And these shall go away into everlasting punishment: but the righteous into life eternal.

- **2 Timothy 2:15**

- 15: Study to shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth.

- **Matthew 5:16**

- 16: Let your light so shine before men, that they may see your good works, and glorify your Father which is in heaven.

- **3 John 1:2**

- 2: Beloved, I wish above all things that thou mayest prosper and be in health, even as thy soul prospereth.

- **I Chronicles 4:10**

- 10: And Jabez called on the God of Israel, saying, Oh that thou wouldest bless me indeed, and enlarge my coast, and that thine hand might be with me, and that thou wouldest keep me from evil, that it may not grieve me! And God granted him that which he requested.

Note: This established spiritual authority to God the Creator.

- **Luke 10:25-37**

- 25: And, behold, a certain lawyer stood up, and tempted him, saying, Master, what shall I do to inherit eternal life?
- 26: He said unto him, What is written in the law? how readest thou?
- 27: And he answering said, Thou shalt love the Lord thy God with all thy heart, and with all thy soul, and with all thy strength, and with all thy mind; and thy neighbour as thyself.
- 28: And he said unto him, Thou hast answered right: this do, and thou shalt live.
- 29: But he, willing to justify himself, said unto Jesus, And who is my neighbour?
- 30: And Jesus answering said, A certain man went down from Jerusalem to Jericho, and fell among thieves, which stripped him of his raiment, and wounded him, and departed, leaving him half dead.
- 31: And by chance there came down a certain priest that way: and when he saw him, he passed by on the other side.
- 32: And likewise a Levite, when he was at the place, came and

looked on him, and passed by on the other side.

33: But a certain Samaritan, as he journeyed, came where he was: and when he saw him, he had compassion on him,

34: And went to him, and bound up his wounds, pouring in oil and wine, and set him on his own beast, and brought him to an inn, and took care of him.

35: And on the morrow when he departed, he took out two pence, and gave them to the host, and said unto him, Take care of him; and whatsoever thou spendest more, when I come again, I will repay thee.

36: Which now of these three, thinkest thou, was neighbour unto him that fell among the thieves?

37: And he said, He that shewed mercy on him. Then said Jesus unto him, Go, and do thou likewise.

Note: This established spiritual authority to God the Creator.

IV. ESTABLISHMENT OF GOVERNMENT

CANON LAW REFERENCE

TAKEN FROM THE KING JAMES VERSION OF THE HOLY BIBLE

- **I Corinthians 12:28**

- 28: And God hath set some in the church, first apostles, secondarily prophets, thirdly teachers, after that miracles, then gifts of healings, helps, governments, diversities of tongues.

Note: This established God's placement of government in the church, not over the church.

- **Romans 13:1-9**

- 1: Let every soul be subject unto the higher powers. For there is no power but of God: the powers that be are ordained of God.
- 2: Whosoever therefore resisteth the power, resisteth the ordinance of God: and they that resist shall receive to themselves damnation.
- 3: For rulers are not a terror to good works, but to the evil. Wilt thou then not be afraid of the power? do that which is good, and thou shalt have praise of the same:
- 4: For he is the minister of God to thee for good. But if thou do that which is evil, be afraid; for he beareth not the sword in vain: for he is the minister of God, a revenger to execute wrath upon him that doeth evil.
- 5: Wherefore ye must needs be subject, not only for wrath, but also for conscience sake.
- 6: For for this cause pay ye tribute also: for they are God's ministers, attending continually upon this very thing.
- 7: Render therefore to all their dues: tribute to whom tribute is due;

custom to whom custom; fear to whom fear; honour to whom honour.

8: Owe no man any thing, but to love one another: for he that loveth another hath fulfilled the law.

9: For this, Thou shalt not commit adultery, Thou shalt not kill, Thou shalt not steal, Thou shalt not bear false witness, Thou shalt not covet; and if there be any other commandment, it is briefly comprehended in this saying, namely, Thou shalt love thy neighbour as thyself.

Note: This established government as the minister of God to carry out his law.

- **Proverbs 29:2**

- 2: When the righteous are in authority, the people rejoice: but when the wicked beareth rule, the people mourn.

Note: This established authority of rulers.

- **Deuteronomy 28:1**

- 1: And it shall come to pass, if thou shalt hearken diligently unto the voice of the LORD thy God, to observe and to do all his commandments which I command thee this day, that the LORD thy God will set thee on high above all nations of the earth:

Note: This established 'In God We Trust' which took the place of 'render unto Caesar what is Caesar's' on the US Currency.

- **Isaiah 22:33**

- 22: For the LORD is our judge, the LORD is our lawgiver, the LORD is our king; he will save us.

Note: This established the branches of the United States government – Judicial, Legislative, Executive branches.

Done this day 8/17/2007

William Paul
Pro Se

CERTIFICATE OF SERVICES

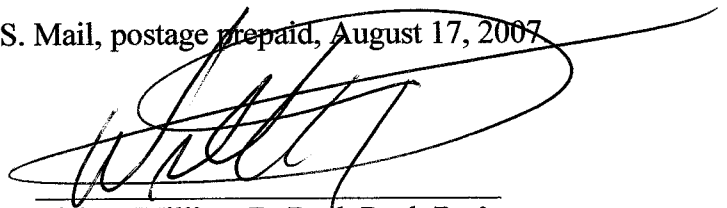
I hereby certify that I have served a copy of the foregoing upon:

Mark Mire, Special Agent
2204 Lakeshore Drive Suite 210
Homewood, AL 35209

Laura Canary
United States Attorney
Post Office Box 197
Montgomery, AL 36101-0197

Commissioner, Kelvin Brown
Internal Revenue Service
1111 Constitution Ave. NW, IR-6406
Washington, DC 20224

by depositing a copy of the same in the U.S. Mail, postage prepaid, August 17, 2007

A large, stylized handwritten signature in black ink, appearing to read 'Bishop William D. Paul', is written over a horizontal line.

Bishop William D. Paul, Pro'se
Petitioner
102 Meadow Wood
Wetumpka, AL 36093
(334) 514-4383